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May 20, 1988

Oxford House
c/o Paul Molloy, Esquire
9314 Colesville Road
Silver Spring, MD 20901

Dear Mr. Molloy:

As you requested in our telephone conversation today, this will advise you that we are presently in the process of taking all steps necessary to qualify Oxford House as a tax exempt organization pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. At this point in our research, we expect to receive a favorable ruling from the I.R.S. that the organization qualifies as tax exempt under that statute.

If you require further information, please let me know.

Sincerely,

Robert J. Casey